

BUDGET DESCRIPTION LINE ITEMS - 2026 SYNOD ASSEMBLY

LINE #	DESCRIPTION	EXPLANATION
3	Congregational Contributions/Support	Support received from congregations and individuals to support our synod and our ministries. This support is used to base the partnership expenses highlighted in yellow below in the budget.
4	Other Income	Other Income received not related to Mission Support. (Grants, ETS Annual Fund, etc.)
5	Funding from ETS	Funds received from the Equipping the Saints Campaign to support the Authentic Diversity and Leadership Asst. to the Bishop.
6	DEM Grant - ELCA	Funds received from the ELCA Churchwide office to support the position of the synod Director for Evangelical Mission.
7	Shared Staff Reimbursement	Reimbursement money from OFH, LCM, & other related ministries to offset budget in salary related expenses. (Lines 41-43).
8	Interest & Investment Income	Interest/Investment Income for various accounts the Synod holds.
11	ELCA Mission Support	For every mission support (formerly called "benevolence") dollars the Greater Milwaukee Synod (GMS) receives from congregations, 50.0 cents (22/23 FY), 45.0 cents (23/24 FY), 42.0 cents (24/25 FY) and 40.00 cents (25/26+ FY is sent to the Evangelical Lutheran Church in America - Churchwide).
12 & 13	LSTC and Wartburg Seminaries	By sending dollars to the Lutheran School of Theology, Chicago, IL and Wartburg Theological Seminary, Dubuque, IA, GMS helps to prepare candidates for rostered ministry.
14	Wisconsin Council of Churches	The Wisconsin Council of Churches (WCC) is a network of Christian churches and faith-based organizations committed to working together across our many differences. Exercising holy imagination, we help each other make courageous choices that lead toward peace with justice, the vitality of the church, and the well-being of our neighbors. The Council connects 20+ Christian traditions, which has around 2,000 congregations and approximately over one million church members in Wisconsin.
15	Interfaith Conference of Greater Milwaukee	Founded in 1970, the Interfaith Conference of Greater Milwaukee is a more than 50-year-old nonprofit organization through which the regional leaders and adherents of 22 member faiths and denominations dialogue to build personal relationships, conduct public programming to counter hate and fear while fostering interfaith, intercultural and interracial understanding, tolerance and friendship, work together on hunger, unemployment, environmental challenges and other social issues to create a better society for everyone.
16	Native American Ministries	Support provided to the Lutheran Church of the Great Spirit in Milwaukee. <i>There are additional dedicated funds from the ELCA, GMS and Congregational Support.</i>
17	Lutheran Office for Public Policy	LOPPW is a ministry of advocacy for the ELCA expressed through partnership of the six ELCA Synods with congregations in Wisconsin and ELCA World Hunger.
18	Lutheran Outdoor Ministry	Support provided to camping ministries in Wisconsin & Upper Michigan
19	Region V Office of the ELCA	Region V encompasses the twelve synods of Illinois, Iowa, Wisconsin and Upper Michigan. Region V is a link between churchwide and the synods by assisting in communication and working on tasks between the two expressions, such as the assignment process for seminaries.
21	Lutheran Planned Giving of Wisconsin	The ELCA Foundation is the private foundation that exists to help all members of the church practice good stewardship of their assets. It is a pass through foundation cultivating gifts for ministry and providing a full range of gift planning services and gift vehicles. The position for the Regional Gift Planner for LPGW is currently open.
26	Lutheran Campus Ministry	Funds to support the work of Lutheran Campus Ministry in Milwaukee.
27	Committees' Programs & Mission	Funds to support the various small committees in our synod ministries.
28	Bishop's Discretionary Fund	Used where needed as determined by the Bishop
29	Congregational Assistance & Sabbatical Support	Support for congregations in an emergency situation or when their pastor goes on a sabbatical.
30	Synodical Candidacy Committee	Support provided for people entering the candidacy program by paying part of the application fee for a candidate.
31	Evangelism/New Mission Starts	Funds used to aid in the start of new congregations in the synod

BUDGET DESCRIPTION LINE ITEMS - 2026 SYNOD ASSEMBLY

LINE #	DESCRIPTION	EXPLANATION
32	Companion Synod Visits	Funds used to support delegation visits between GMS and the El Salvador Lutheran Church and the Meru Diocese of the Lutheran Church in Tanzania.
33	Anti-Racism Training	Support for committee work, workshops and other training events for the synod's commitment to anti-racism training.
34	Leadership Support Events	Used to supplement events (Fall Leadership Conference, Together in Mission etc).
35	Reconciling in Christ (RIC)	Support for workshops and other training events for the synod's commitment to equality and full inclusion of people of all sexual orientations and gender identities.
40-46	Compensation and Employee Benefits	Funds to pay for the ministry of the synod staff.
48-51	Travel, hospitality, and meetings	Provides for synod staff, DEM & council meetings, staff travel to various events, and meetings at the synod office, within our synod and beyond to represent the synod.
53-55	Office Expenses	Includes postage, office supplies, paper and software expenses.
57-61	Purchased Services	Covers legal expenses incurred throughout the year, payroll, web hosting fees, and the annual audit of the synod's finances.
63	Office Insurance	Costs to cover GMS's property and equipment, liability and bonded insurance coverages.
64	Credit Card Fees & Miscellaneous	Fees incurred for using credit card related services. (VANCO, Stripe, Tithe.ly, etc.)
65	Sponsorships	Funds used to sponsor other organizations through advertising. (MICAHA, SOPHIA, etc.)
67	Leased Equipment	Funds used to lease copier and postage equipment.
68	Furniture & Equipment Purchases	Funds used to purchase furniture, computers and electronics for the synod office staff.
69	Facilities Expense	Costs to rent and cover utilities at the synod office at Ascension Lutheran Church, Milwaukee.
70	Total Administrative Ministries	Total of lines 38-69 of the synod budget.
71	Total Ministries	Total of line 70 and 37. Administrative ministries, partnerships and synod ministries.
72	Income- Expenses: Income (Deficit)	Total of Contributions and support (Line 10) minus Total Ministries (Line 72). A number in parenthesis indicates a net deficit.
73	Transfer from Undesignated Reserves	Amount transferred from Synod undesignated reserves to offset any net deficit as indicated in line 72.